



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

VENISON FOR CHARITY CREDIT

Attach to your Income Tax Return

SC SCH. TC-51

(Rev. 8/26/08)

3468

20 _____

Name As Shown on Tax Return

SS No. or Fed. EI No.

Complete these questions to determine eligibility:

	Yes	No
A. At the time the deer meat was processed for donation, did the taxpayer have a license or permit issued by the State of South Carolina or the United States Department of Agriculture to operate as a meat packer, butcher or processing plant? If you answer No , STOP . You do not qualify for this credit.	<input type="checkbox"/>	<input type="checkbox"/>
B. Was the deer meat processed for donation pursuant to a contract with a nonprofit organization? If you answer No , STOP . You do not qualify for this credit.	<input type="checkbox"/>	<input type="checkbox"/>
C. Did the contract require that the deer meat be distributed to a charitable organization engaged in distributing food to the needy? If you answer No , STOP . You do not qualify for this credit.	<input type="checkbox"/>	<input type="checkbox"/>
D. Was any of the prepared deer meat used by a commercial enterprise? If you answer Yes , STOP . You do not qualify for this credit.	<input type="checkbox"/>	<input type="checkbox"/>

Credit calculation

- Enter the number of deer carcasses processed and donated to the charitable organization during the tax year 1. _____
- Amount of credit per carcass 2. \$ **50.00**
- Line 1 multiplied by line 2 3. \$ _____
Enter this amount on the appropriate tax credit schedule.

General Instructions

Beginning January 1, 2008, a meat packer, butcher or processing plant that (a) was licensed or permitted by this State or the United States Department of Agriculture, and (b) had a valid contract during the tax year with a nonprofit organization to process deer for donation to a charitable organization engaged in distributing food to the needy, may claim a nonrefundable income tax credit. The credit is not allowed if any portion of the donated deer was used by a commercial enterprise. The amount of credit is \$50 for each carcass processed and donated under the terms of the contract. The credit must be claimed in the year earned and may not be carried to any other taxable year. The term "process" means to skin, cut, bone, grind, package, or perform any butchering tasks necessary to prepare the meat for distribution and consumption. The processing must take place in a licensed or permitted establishment."

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form if you are an individual taking this credit. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.